

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
45 CHENELL DRIVE
P.O. BOX 637
CONCORD, NEW HAMPSHIRE 03302-0637

NEW HAMPSHIRE

Legacy and Succession

Tax Booklet

This booklet contains:

General Instructions

FORM DP-145

Schedule A (DP-145)

FORM DP-145-ES

FORM DP-148

From the Commissioner

Dear Taxpayer:

Enclosed are the Legacy and Succession forms and instructions necessary for filing your N.H. Legacy & Succession Tax return and estimated payments. Since it is a goal of this department to streamline the process of paying taxes, any comments or suggestions are always welcome.

There are a few areas which I would like to highlight for you:

LEGACY & SUCCESSION TAX RETURN: A tax return is now required for any taxable estate as of July 31, 1991. The return is due 9 months from the date of death.

TAXABLE CHECKLIST: A list of taxable and non-taxable legatees has been included under the general instructions to assist you in determining who is taxable. **

**** DO NOT FILE A DP-145 TAX RETURN UNLESS THERE IS A TAXABLE LEGATEE(S).**

EXTENSIONS: To obtain an extension of time to file Form DP-145 an extension request, Form DP-148, must be filed with the department prior to the due date of the return.*

* Please note however, that an extension of time to file the return does not extend the time to pay the tax.

NEED HELP OR FORMS: The Estate & Legacy Bureau provides taxpayer assistance between 8:00 a.m. and 4:30 p.m. every workday. If you need additional forms or information please call (603) 271-2580.

Stanley R. Arnold, Commissioner

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR 6-MONTH EXTENSION OF TIME TO FILE

**A PROBATE COURT APPROVED EXTENSION (FORM 77-A) WILL NOT BE ACCEPTED
AS AN EXTENSION TO FILE THE DP-145 LEGACY AND SUCCESSION TAX RETURN**

- IMPORTANT:** The N.H. Department of Revenue Administration requires a form DP-148 Extension of Time to File for all Legacy and Succession Tax Returns for taxpayers unable to meet the 9 month filing requirement.
- WHEN TO FILE:** This form must be filed on or before the due date of the return in order to receive a 6 month extension of time to file the return.
- ADDITIONAL TIME:** Extension requests for a period longer than 6 months must be accompanied by a letter of explanation.
- WHERE TO FILE:** The NH Department of Revenue Administration, 45 Chenell Drive, PO Box 637, Concord, NH 03302-0637.
- NEED HELP:** Call the NH Department of Revenue Administration, Estate and Legacy Bureau (603) 271-2580.

An extension of time for filing a return shall NOT extend the time for the payment of the tax due.

Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
Domicile at date of death:	ADDRESS	CITY/TOWN	STATE	COUNTY	Probate No.
Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor's Social Security No. or FEI No.	
Executor/Administrator:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

TAX PAYMENT SCHEDULE

		USE WHOLE DOLLARS
1	Enter 100% of the tax determined to be due.....	1
2	LESS: Credits and payments of estimated tax.....	2
3	BALANCE DUE: Make check payable to the State of New Hampshire	3

Send remittance with this form. DO NOT USE the estimate form (DP-145 ES) when requesting an extension.

Under penalties of perjury, I declare that I have examined this application, and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature _____ Date _____

OFFICE USE ONLY

MAIL TO:
NH DEPT REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
LEGACY AND SUCCESSION TAX RETURN

DO NOT FILE THIS RETURN UNLESS THERE IS A TAXABLE LEGATEE(S)

STEP 1	Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
	Domicile at date of death:	STREET	CITY/TOWN	STATE	COUNTY	Probate No.
	Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor/Administrator Social Security or FEI No.	
	Executor/Administrator Address:	STREET	CITY/TOWN	STATE	ZIP CODE	

STEP 2

Authorization is granted to the representative listed below to receive confidential tax information under RSA 21-J:14 and to act as the estate's representative before the NH Department of Revenue Administration.

Name of Representative: Address: Street City/Town State Zip Code (Area Code) Telephone No.

Signature of Executor/Administrator: (This line must be signed to grant a power of attorney)

STEP 3**Answer The Following Questions:****YES NO**

- A. Does the **decedent** have a **gross estate** of \$600,000 or more through 1997 or \$625,000 or more through 1998, \$650,000 or more through 1999? If yes, a NH 706 Estate Return must be filed.....
- B. Were there in existence at the time of death any **trusts** that had been created by the **decedent** during his/her lifetime? If yes, a copy of all such trust instruments must be attached to this return and a Form AU-101C must be completed.....
- C. Did the **decedent**, within 2 years of death, make any **gifts** or **transfers** having a total value greater than \$1000? If yes, please complete Department Form AU 101B.....
- D. Was a **disclaimer** filed by any of the **legatees**? If yes, a copy of all such **disclaimers** must be attached to this return.
- E. Does this return amend a previously filed Legacy and Succession Tax Return?
- F. Did you elect the alternate valuation?
- G. Did the decedent own a safety deposit box at the time of death?.....

STEP 4**COMPLETE PAGE - 2- BEFORE COMPUTING TAX****STEP 5****Computation of Liability**

27 Taxable Portion of Rest & Residue (From Page 2, line 26).....27		
28 Specific Bequests To Taxable Legatees (From Schedule A, line 8)...28		
29 Transfers To Taxable Legatees (From Schedule A, line 16).....29		
30 TOTAL TAXABLE ESTATE30		
31 NH Legacy and Succession Tax (Line 30 x 18%).....31		
32 Credits:		
(a) Estimated tax paid.....32(a)		
(b) Tax paid with application for extension.....32(b)		
(c) Credits allowed under RSA 87:1.....32(c)		
(d) Credits or payments (attach explanation)....32(d)		
32 TOTAL CREDITS32		
33 Balance of tax due (Line 31 less line 32).....33		
34 Additions to tax:		
(a) Interest.....34(a)		
(b) Failure to pay.....34(b)		
(c) Failure to file.....34(c)		
34 TOTAL ADDITIONS TO TAX34		
35 Balance Due (Line 33 plus line 34).....35		
36 Refund Due (Line 32 less line 31 adjusted by line 34).....36		

STEP 6**THIS RETURN MUST BE ACCOMPANIED BY AN ACCOUNTING**

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete.
 If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

OFFICE USE ONLY

Signature of Executor/Administrator

Date

Signature of preparer if other than Executor/Administrator

Date

MAIL TO:

NH DEPT REVENUE ADMINISTRATION
 DOCUMENT PROCESSING DIVISION
 PO BOX 637
 CONCORD NH 03302-0637

Preparer's Federal Identification Number

Preparer's Address

City/Town, State and Zip Code

REFER TO PAGE 2 LINE-BY-LINE INSTRUCTIONS

Complete Schedule A, parts I and II before completing lines 1-24

ASSETS OF PROBATE ESTATE

1	Value of tangible personal property as of the date of death.....	1	
2	Value of real estate as of date of death.....	2	
3	Net gain/loss on sale of assets.....	3	
4	Cash deposited in savings accounts.....	4	
5	Cash deposited in checking accounts.....	5	
6	Cash on hand.....	6	
7	Notes receivable.....	7	
8	Other receivables.....	8	
9	Interest and dividends receivable as of date of death.....	9	
10	Stocks, bonds and other securities.....	10	
11	Value of other assets not listed above.....	11	
12	TOTAL GROSS ESTATE (Sum of lines 1 - 11).....	12	

DEDUCTIONS FROM PROBATE ESTATE

13	Funeral expenses.....	13	
14	Expenses of last sickness.....	14	
15	Taxes owed by decedent.....	15	
16	Other debts of decedent.....	16	
17	Specific bequests to non-taxable legatees (From Schedule A, line 7).....	17	
18	Specific bequests to taxable legatees (From Schedule A, line 8).....	18	
19	Expenses of administration.....	19	
20	Fiduciary and/or attorney fees.....	20	
21	Legacy and Succession taxes to be paid only if ordered by the will:		
	21(a) Schedule A, line 8 _____ x 18% =		
	21(b) Schedule A, line 16 _____ x 18% =		
	21(c) Total legacy and succession tax deduction.....	21(c)	
22	Federal estate tax.....	22	
23	TOTAL DEDUCTIONS (Sum of lines 13 - 22).....	23	
24	REST AND RESIDUE (Line 12 less line 23).....	24	
25	Non-taxable portion of rest and residue (From Schedule A, Part III, line 23).....	25	
26	Taxable portion of rest and residue (Line 24 less line 25)	26	

Legacy and Succession Tax Return
General Instructions

Words appearing in **bold print** are defined in the Glossary of Terms on Page 2 of the instructions.

WHO MUST FILE A RETURN	<p>The executor or administrator must file a Legacy and Succession Tax return for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee. You are only required to file a DP-145 tax return if there is a taxable legatee(s). The following table lists taxable and non-taxable legatees:</p> <table border="1" data-bbox="316 336 1437 861"> <thead> <tr> <th data-bbox="349 346 641 373">NON-TAXABLE LEGATEES</th><th data-bbox="933 346 1144 373">TAXABLE LEGATEES</th></tr> </thead> <tbody> <tr> <td data-bbox="349 373 852 401">Mother/Father</td><td data-bbox="933 373 1063 401">Brother/Sister</td></tr> <tr> <td data-bbox="349 401 609 428">Grandmother/Grandfather</td><td data-bbox="933 401 1047 428">Aunt/Uncle</td></tr> <tr> <td data-bbox="349 428 495 455">Son/Daughter</td><td data-bbox="933 428 1079 455">Niece/Nephew</td></tr> <tr> <td data-bbox="349 455 738 483">Stepson/Stepdaughter (current marriage)</td><td data-bbox="933 455 998 483">Cousin</td></tr> <tr> <td data-bbox="349 483 787 533">Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)</td><td data-bbox="933 483 1193 510">Mother-in-Law/Father-in-Law</td></tr> <tr> <td data-bbox="349 533 495 560">Husband/Wife</td><td data-bbox="933 510 1323 537">Daughter-in-Law/Son-in-Law (if remarried)</td></tr> <tr> <td data-bbox="349 560 836 588">Common Law Spouse (deceded under RSA 457:39)</td><td data-bbox="933 537 1242 564">Divorced Wife/Divorced Husband</td></tr> <tr> <td data-bbox="349 588 609 615">Grandson/Granddaughter</td><td data-bbox="933 564 1112 592">Non-Blood Relative</td></tr> <tr> <td data-bbox="349 615 852 642">Step grandson/Step granddaughter (current marriage)</td><td data-bbox="933 592 1015 619">Friends</td></tr> <tr> <td data-bbox="349 642 787 690">Step great grandson/Step great granddaughter (current marriage)</td><td data-bbox="933 619 1031 646">Neighbors</td></tr> <tr> <td data-bbox="349 690 787 718">Daughter-in-Law/Son-in-Law (if not remarried)</td><td data-bbox="933 646 1356 674">Anyone Not Listed in the Non-Taxable Column</td></tr> <tr> <td data-bbox="349 718 609 745">Care of cemetery lot in NH</td><td></td></tr> <tr> <td data-bbox="349 745 755 772">City or Town for public, municipal purposes</td><td></td></tr> <tr> <td data-bbox="349 772 657 800">Public Charities [IRS 501 C (3)]</td><td></td></tr> <tr> <td data-bbox="349 800 820 850">Child living in homestead for 10 consecutive years prior to his/her 15th birthday</td><td></td></tr> </tbody> </table> <p style="text-align: center;">Refer to RSA 86:6 for further clarification</p>	NON-TAXABLE LEGATEES	TAXABLE LEGATEES	Mother/Father	Brother/Sister	Grandmother/Grandfather	Aunt/Uncle	Son/Daughter	Niece/Nephew	Stepson/Stepdaughter (current marriage)	Cousin	Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority)	Mother-in-Law/Father-in-Law	Husband/Wife	Daughter-in-Law/Son-in-Law (if remarried)	Common Law Spouse (deceded under RSA 457:39)	Divorced Wife/Divorced Husband	Grandson/Granddaughter	Non-Blood Relative	Step grandson/Step granddaughter (current marriage)	Friends	Step great grandson/Step great granddaughter (current marriage)	Neighbors	Daughter-in-Law/Son-in-Law (if not remarried)	Anyone Not Listed in the Non-Taxable Column	Care of cemetery lot in NH		City or Town for public, municipal purposes		Public Charities [IRS 501 C (3)]		Child living in homestead for 10 consecutive years prior to his/her 15th birthday	
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WHAT TO FILE	You must file the DP-145 Legacy & Succession Tax Return along with full payment of the tax due within 9 months from the decedent's date of death. If the return can not be filed on time, then an extension, DP-148, must be filed with full payment if a tax is due. If more than a 6 month extension is needed, then attach a letter of explanation.																																
WHEN TO FILE	The Legacy and Succession Tax return and payment is due 9 months from the decedent's date of death.																																
WHERE TO FILE RETURN & MAIL PAYMENTS	NH Department of Revenue Administration PO Box 637 Concord, New Hampshire 03302-0637																																
INFORMATION NECESSARY TO COMPLETE FORM DP-145 LEGACY AND SUCCESSION TAX RETURN	<p>In order to complete Form DP-145, you will need the following documents:</p> <ul style="list-style-type: none"> (1) Copy of the will, if one exists (2) Form AU-LS 101-B Gifts, Transfers and Joint Tenancies and/or 101-C (3) Form 101 or 101-A List of Heirs/Legatees (4) Form 101C, Trust Report (5) Form 44 Inventory (6) Accounting <p>Items (1) through (3) will be furnished to the Department by the Probate Court. However you must attach a copy of the accounting to your return.</p>																																
CONFIDENTIAL INFORMATION	<p>Disclosure of Social Security Account Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03 and 906.03(c). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i).</p> <p>The failure to provide Social Security Account Numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with Social Security account Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments that may result in increased tax liability.</p>																																
EXTENSION TO FILE	The NH Department of Revenue Administration requires a Form DP-148, 6 months Extension of Time to File for all Legacy and Succession Tax returns for taxpayers unable to meet the 9 month filing requirement. The DP-148 must be filed with the department prior to the due date of the return in order to be considered timely. Extension requests for a period in excess of 6 months or longer must be accompanied by a letter of explanation. A Probate Court approved extension (Form 77A) will not be accepted as an extension to file the DP-145 Legacy and Succession Tax return.																																
PAYMENT OF EXTIMATED TAX	An executor or administrator may make an estimated payment of the tax liability using a Form DP-145-ES Estimate Payment Form.																																
ROUNDING OFF TO WHOLE DOLLARS	<p>Money items on all Legacy and Succession Tax forms may be rounded off to the nearest whole dollar.</p> <p style="text-align: center;">TAX DOCUMENTS MAY NOT BE FAXED TO THE DEPARTMENT</p>																																
NEED FORMS OR HELP	Forms are available at each county Probate Court or by calling the Department's forms line (603) 271-2192, seven days a week, 24 hours a day. For taxpayer assistance, call the NH Department of Revenue Administration Estate and Legacy Bureau at (603) 271-2580, Monday through Friday, 8:00 a.m. to 4:30 p.m. Hearing and/or speech impaired individuals may call TTY/TDD Relay (603) 225-4033.																																

Legacy and Succession Tax Return
Instructions

GLOSSARY OF TERMS

ACCOUNT:	The accounting which includes all the assets received and expenses paid by the executor or administrator, to be filed with the Probate Court.
ADMINISTRATOR:	A person legally vested with the right of the estate.
ALTERNATE VALUE:	The value of an asset as determined 6 months after the date of death.
BEQUEATH:	To give real and personal property by will to another.
BEQUEST:	The act of giving property by will.
DATE OF DEATH:	The date of the decedent's death.
DECEDENT:	The person who is no longer living.
DISCLAIMER:	The rejection, refusal, or renunciation of interest, right, or property which passed at the date of death of a decedent.
ESTATE:	Probate and non-probate assets.
EXECUTOR:	A person appointed by the decedent to carry out the requests of the will.
FAIR MARKET VALUE:	A price at which a willing seller and a willing buyer will trade.
FIDUCIARY:	A person or institution who manages money or property for another.
GIFTS:	Something voluntarily transferred by one person to another without compensation.
GROSS ESTATE:	All real and personal property in which the decedent had an interest.
INTESTATE LAWS:	Laws which prescribe the disposition of assets for persons who die without a will or testament.
JOINT TENANT:	A term used to express a common property interest or a common liability incurred by two or more persons.
JOINT TRANSFER:	A transfer of real or personal property between joint tenants.
LEGACY:	The disposition by a last will and testament of personal or real property or interests.
LEGATEE:	A person who receives an interest in personal or real property from a decedent.
NET ESTATE:	The difference between the assets, debts and expenses of an estate.
PERSONAL PROPERTY:	Property other than real property.
PROBATE ESTATE:	Court procedure by which a will is proved to be valid or invalid.
PROMISSORY NOTE:	A promise or agreement in writing to pay a specific sum at the time therein limited, or on demand or at sight to a person therein named or to its owner or bearer.
PUBLIC CHARITY:	An organization which qualifies as an exempt organization under Section 501(C)(3) of the Internal Revenue Code of 1986 or its predecessor section.
REAL PROPERTY:	Property that is permanent, fixed and immovable.
REST & RESIDUE:	Remainder of the estate after debts, expenses of administration and specific bequests to legatees have been satisfied.
SPECIFIC BEQUEST:	A gift by will of a certain article or part of an estate to a legatee.
SUCCESSION:	The transmission of the rights and obligation of a deceased person to his or her heirs.
TANGIBLE PERSONAL PROPERTY:	Personal property which has physical substance.
TENANT IN COMMON:	Ownership by two or more persons, each owning an undivided share of the whole.
TRANSFERS:	A conveyance of rights, title or interest in real or personal property from one person to another.
TRUST:	A right of property, real or personal, held by one party for the benefit of another.

FORM**DP-145**

Instructions

**Legacy and Succession Tax Return
LINE-BY-LINE INSTRUCTIONS**

- STEP 1** Type or print the name of the decedent, the domicile of the decedent at date of death, the decedent's social security number, the date of death, and the probate number, if applicable. Type or print the **executor or administrator's** name, address and social security number or federal employer identification number.
- STEP 2** Complete this section if someone **other than** the **executor or administrator** will represent the estate on matters dealing with this tax return.
- STEP 3** Check yes or no for each question, A - G.
- STEP 4** Complete page 2 of the return. See Page 2 Line-By-Line Instructions.
- STEP 5**
- Line 27 - Enter the amount from Page 2, line 26.
- Line 28 - Enter the amount from Schedule A, line 8.
- Line 29 - Enter the amount from Schedule A, line 16.
- Line 30 - Enter the sum of lines 27, 28 and 29.
- Line 31 - Multiply line 30 by the 18% tax rate and enter the amount on line 31.
- Line 32(a) - Enter the amount of estimated tax paid with Form DP-145-ES.
- Line 32(b) - Enter the amount paid with Form DP-148 application for extension.
- Line 32(c) - Enter the amount of tax paid under RSA 87:1, Estate Tax.
- Line 32(d) - Enter any other credits and attach an explanation.
- Line 32 - Enter the sum of lines 32(a), 32(b), 32(c) and 32(d).
- Line 33 - Enter the amount of line 31 minus line 32.
- Line 34(a) - Interest is calculated on the balance of tax due from the original due date of the date paid. The interest rate's recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates for the current and prior years are as follows:
- For the number of days prior to 1/1/98 interest is calculated at 15%.
- $$\frac{\text{Tax Due (line 7)}}{\text{Number of Days}} \times \text{Interest Due} \times .000411 \text{ Enter on line 34(a).}$$
- For the number of days prior to 1/1/99 interest is calculated at 11%.
- $$\frac{\text{Tax Due (line 7)}}{\text{Number of Days}} \times \text{Interest Due} \times .000301 \text{ Enter on line 34(a).}$$
- For the number of days after 1/1/99 interest is calculated at 10%
- $$\frac{\text{Tax Due (line 7)}}{\text{Number of Days}} \times \text{Interest Due} \times .000274 \text{ Enter on line 34(a).}$$
- Line 34(b) - A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.
- Line 34(c) - A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due (of line 33) or \$10, whichever is greater, for each month or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of line 33) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.
- Line 34 - Enter the sum of lines 34(a), 34(b) and 34(c).
- Line 35 - If the total tax (line 31) plus interest and penalties (line 34) is greater than the amount previously paid, (line 32), then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: **STATE OF NEW HAMPSHIRE**. Payment must accompany the return. To ensure that the check is credited to the proper account, please put the **decedent's name and social security number** on the check.
- Line 36 - If the total tax (line 31) plus interest and penalties (line 34) is less than the amount previously paid (line 32), then you have overpaid the tax and a refund is due. Enter the amount on line 36. Please allow 12 weeks for processing your refund.
- STEP 6** A copy of the **accounting** must be attached to this return. The return must be dated and signed by the executor or administrator. If the return was completed by a preparer they must also sign and date the return. The preparer must also enter their federal ID number and their complete address.

FORM**DP-145**

Instructions

**Legacy and Succession Tax Return
LINE-BY-LINE INSTRUCTIONS FOR PAGE 2****COMPLETE SCHEDULE A, PARTS I & II BEFORE COMPLETING LINES 1 - 24 OF PAGE 2, FORM DP-145**

INFORMATION TO COMPLETE PAGE 2, LINES 1 - 22, SHOULD BE OBTAINED FROM THE INVENTORY (FORM 44) AND/OR FROM THE ACCOUNTING

NOTE: An **alternate value** may be used as provided under section 2032 of the Internal Revenue Service Code. If you elect to use the **alternate value**, it must be applied to **all** assets.**ASSETS
OF
PROBATE
ESTATE**

- Line 1 - Enter the **fair market value** of all **tangible personal property** such as, automobiles, clothing, jewelry, furniture and all other personal belongings.
- Line 2 - Enter the **fair market value** of all **real estate** as of the **date of death**. Attach a copy of any recent real estate appraisals.
- Line 3 - Enter the gain or loss on the sale of assets **ONLY** if the will directed that the assets be sold or if the assets were sold to pay the **decedent's** debts.
- Line 4 - Enter the total amount of money in all savings accounts, certificates of deposit and money market accounts **INDIVIDUALLY OWNED** by the **decedent**. Joint accounts must be reported on Schedule A, Part II, Summary of Gifts, Transfers, Joint Tenancies and Trusts.
- Line 5 - Enter the total amount of money in checking accounts **INDIVIDUALLY OWNED** by the **decedent**. Money in joint checking accounts must be reported on Schedule A, Part II, Summary of Gifts, Transfers, Joint Tenancies and Trusts.
- Line 6 - Enter the amount of cash the **decedent** had on hand.
- Line 7 - Enter the present value as of the **date of death** of the decedent's share of any **promissory notes**.
- Line 8 - Enter the amount of any other receivables including the cash surrender value of life insurance policies with no named beneficiaries.
- Line 9 - Enter the amount of interest and dividends receivable as of the **date of death** which has not been reported elsewhere. Interest and dividends accrued after the date of death are not taxable and should not be included.
- Line 10 - Enter the **fair market value** as of the **date of death** of all stocks, bonds, or other securities.
- Line 11 - Enter any other assets or additional income belonging to the **decedent**, which have not been reported on line 10, such as magazine subscription refunds, refunds of utility deposits and security deposits.
- Line 12 - Enter the sum of lines 1 - 11.
- Line 13 - Enter the cost of the funeral expenses including cemetery and grave site costs. Funeral, cemetery and grave site costs which were prepaid should not be included as a deduction.
- Line 14 - Enter the amount paid or to be paid for outstanding medical expenses of the last sickness.
- Line 15 - Enter the amount of current and/or prior year federal, state and local taxes owed by the **decedent** including: property taxes, interest and dividend taxes and income taxes. **NOTE:** Federal individual income taxes (Form 1040) owed or paid for the year of death are an allowable deduction. Federal **fiduciary** income taxes (Form 1041) are **not** an allowable deduction.
- Line 16 - Enter the amount owed by the **decedent** for all outstanding debts, including telephone, rent, mortgage and utilities.
- Line 17 - Enter the amount of specific **bequests** to non-taxable **legatees** from Schedule A, line 7.
- Line 18 - Enter the amount of specific **bequests** to taxable **legatees** from Schedule A, line 8.
- Line 19 - Enter the amount of expenses for administering the **estate**, including the bond and court related costs.
- Line 20 - Enter the amount of compensation payable to the fiduciary or attorney for personal services rendered in administering the estate. In accordance with RSA 86:44, this amount may not exceed 5% of the value of the gross estate (line 12). Do not include the value of real estate, as reported on line 2, in this computation unless the will directs the sale of the real estate or the real estate must be sold to pay debts. If the probate court approves fiduciary/attorney fees in excess of 5% then an amended return may be filed.

**DEDUCTIONS
FROM
PROBATE
ESTATE**

Legacy and Succession Tax Return
LINE-BY-LINE INSTRUCTIONS

PAGE 3 LINE-BY-LINE INSTRUCTIONS

- Line 21 - A deduction is allowed for Legacy and Succession taxes to be paid **ONLY** when the will directs the **estate** to pay Legacy and Succession taxes. If the will directs the payment of these taxes, then enter on line 21(a) the amount of specific bequests, from Schedule A, line 8 and multiply this amount by 18%. Enter on line 21(b) the amount of gifts, transfers, and joint tenancies, from Schedule A, line 16 and multiply this amount by 18%. Enter on line 21(c) the sum of lines 21(a) and 21(b). If the will does not direct the payment of Legacy and Succession taxes, then enter 0 on line 21(c).
- Line 22 - Enter the estate tax paid to the Internal Revenue Service per Federal Form 706, line 21.
- Line 23 - Enter the sum of lines 13 - 22.
- Line 24 - Enter the amount of line 12 minus line 23. Also enter this amount under the Rest and Residue column on Schedule A, lines 17 -21, if applicable.

COMPLETE SCHEDULE A, PART III BEFORE COMPLETING LINE 25

- Line 25 - Enter the non-taxable portion of the rest and residue from Schedule A, line 23.
- Line 26 - Enter the amount of line 24 less line 25.

RETURN TO STEP 5 OF THE LINE BY LINE INSTRUCTIONS

FORM

DP-145

Schedule A

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY OF ESTATE

ESTATE OF: Last Name

First Name

Middle Initial

Decedent's Social Security No.

PART I -- SUMMARY OF SPECIFIC BEQUESTS

			VALUE OF ITEMS TO:	
NAME OF LEGATEE	RELATIONSHIP TO DECEDENT	ITEM	NON-TAXABLE LEGATEES	TAXABLE LEGATEES
1 _____	_____	1 _____	\$ _____	\$ _____
2 _____	_____	2 _____	\$ _____	\$ _____
3 _____	_____	3 _____	\$ _____	\$ _____
4 _____	_____	4 _____	\$ _____	\$ _____
5 _____	_____	5 _____	\$ _____	\$ _____
6 Total From Supplemental Schedule		6 _____	\$ _____	\$ _____
7 Total Specific Bequests (Non-Taxable).....		7 _____	\$ _____	
8 Total Specific Bequests (Taxable).....		8 _____		\$ _____

PART II -- SUMMARY OF GIFTS, TRANSFERS, JOINT TENANCIES AND TRUSTS

			VALUE OF ITEMS TO:	
NAME OF LEGATEE	RELATIONSHIP TO DECEDENT	ITEM	NON-TAXABLE LEGATEES OR JOINT TENANT	TAXABLE LEGATEES OR JOINT TENANT
9 _____	_____	9 _____	\$ _____	\$ _____
10 _____	_____	10 _____	\$ _____	\$ _____
11 _____	_____	11 _____	\$ _____	\$ _____
12 _____	_____	12 _____	\$ _____	\$ _____
13 _____	_____	13 _____	\$ _____	\$ _____
14 Total From Supplemental Schedule		14 _____	\$ _____	\$ _____
15 Total Gifts, Transfers and Joint Tenancies (Non-Taxable).....		15 _____	\$ _____	
16 Total Gifts, Transfers and Joint Tenancies (Taxable).....		16 _____		\$ _____

PART III -- SUMMARY OF REST AND RESIDUE

COMPLETE THIS PART AFTER YOU HAVE COMPLETED LINES 1 - 24 ON FORM DP-145

				AMOUNT TO:	
NAME OF LEGATEE	RELATIONSHIP TO DECEDENT	% OF REST AND RESIDUE	REST AND RESIDUE	NON-TAXABLE LEGATEES	TAXABLE LEGATEES
17 _____	_____	_____	_____	\$ _____	\$ _____
18 _____	_____	_____	_____	\$ _____	\$ _____
19 _____	_____	_____	_____	\$ _____	\$ _____
20 _____	_____	_____	_____	\$ _____	\$ _____
21 _____	_____	_____	_____	\$ _____	\$ _____
22 Total From Supplemental Schedule				\$ _____	\$ _____
23 Total Amount of Rest & Residue (Non-Taxable).....				\$ _____	
24 Total Amount of Rest & Residue (Taxable).....					\$ _____

Legacy and Succession Tax
SCHEDULE A - SUMMARY OF ESTATE INSTRUCTIONS

Complete Parts I and II before completing Form DP-145 Legacy and Succession Tax Return
Complete Part III after completing lines 1 - 24 of Form DP-145 Legacy and Succession Tax Return

PART I SPECIFIC BEQUESTS

Report all the **decedent's** non-taxable and taxable specific **bequests** granted through the will. To complete this part, list the name of each **legatee**, the **legatee's** relationship to the **decedent** and the item specifically **bequeathed** to the **legatee**.

Refer to the LEGATEE CHECKLIST under the general instructions to determine if the **legatee** is a taxable or non-taxable legatee. Report in the appropriate column (Non-Taxable Legatee or Taxable Legatee) the **fair market value** of the **bequeathed** item as of the **date of death**.

If additional lines are necessary, attach a supplemental schedule using the same format. Enter on line 6 the totals from the supplemental schedule, if applicable. Note: A joint tenant asserting a claim of separate interest in joint ownership property shall provide an affidavit or proof as outlined in Rev. 1303.04 that the property was totally or partially his own.

Enter on line 7 the total of the "Non-Taxable Legatee" column. Enter on line 8 the total of the "Taxable Legatee" column.

PART II SUMMARY OF GIFTS, TRANSFERS, JOINT TENANCIES AND TRUSTS

Report all **gifts, transfers, joint tenancies and trusts** as reported on the Form 101-B. List the name of each **legatee** or **joint tenant**, the relationship to the decedent, the item given, transferred or jointly held. Refer to the LEGATEE CHECKLIST under the general instructions to determine whether the **legatee/joint tenant** is a taxable or non-taxable **legatee**. Report in the appropriate column (Non-Taxable Legatee/Joint Tenant or Taxable Legatee/Joint Tenant) the **fair market value** as of the **date of death** of the **gifts, transfers, jointly held property or trusts**. If additional lines are necessary, attach a supplemental schedule using the same format. Enter on line 14 the totals from the supplemental schedule, if applicable.

Enter on line 15 the total of the "Non-Taxable Legatee/Joint Tenant" column.

Enter on line 16 the total of the "Taxable Legatee/Joint Tenant" column.

PART III SUMMARY OF REST AND RESIDUE

Complete lines 1 - 24 on Form DP-145 before completing PART III.

Report all the decedent's non-taxable and taxable **rest and residue** granted through the will or granted by **intestate laws**. List the names of each **legatee**, the **legatee's** relationship to the **decedent**, and the **legatee's** percentage of the **rest and residue**. NOTE: The sum of all the legatees' percentage of rest and residue must equal 100%.

Enter on **each** line in the "Rest and Residue" column the amount of Rest & Residue from Form DP-145, line 24.

Refer to the LEGATEE CHECKLIST under the general instructions to determine whether the **legatee** is a taxable or non-taxable legatee. Report in the appropriate column (Non-Taxable Legatee or Taxable Legatee) the legatee's percentage of rest and residue **times** the amount of rest and residue.

EXAMPLE:

NAME	RELATIONSHIP	%		REST & RESIDUE		NON-TAXABLE LEGATEE	TAXABLE LEGATEE
Joe Jones	Son	25%	x	100,000	=	25,000	
John Jones	Brother	75%	x	100,000	=		75,000

If additional lines are necessary, attach a supplemental schedule using the same format. Enter on Schedule A, line 22, the totals from the supplemental schedule, if applicable.

Enter on Schedule A, line 23 the total of the "Non-Taxable Legatee" column.

Enter on line 24 the total of the "Taxable Legatee" column.

ESTIMATE FOR NEW HAMPSHIRE LEGACY & SUCCESSION TAX

WHEN: An estimate payment of the tax is due 9 months from date of death, even if the tax return is under federal extension.

WHERE: NH Department of Revenue Administration, PO Box 637, Concord, NH 03302-0637

IMPORTANT: Interest will be charged in accordance with RSA 21-J:28 if the required estimate is not filed timely.

NEED HELP: Call NH Department of Revenue Administration, Estate and Legacy Bureau (603) 271-2580.
For hearing or speech impaired call TDD Access: Relay NH 1-800-735-2964.

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**THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION**

PAYMENT VOUCHER
Due: Nine Months From
Date of Death

ESTIMATED LEGACY & SUCCESSION TAX

Please Type or Print

Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
Domicile at date of death:	ADDRESS	CITY/TOWN	STATE	COUNTY	Probate Number
Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor/Administrator Social Security or FEI No.	
Executor/Administrator:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

For Office Use Only

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO: THE STATE OF NEW HAMPSHIRE

MAIL
TO:

NH DEPT REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Amount of Payment

\$

----- cut along this line -----

**THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION**

PAYMENT VOUCHER
Due: Nine Months From
Date of Death

ESTIMATED LEGACY & SUCCESSION TAX

Please Type or Print

Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
Domicile at date of death:	ADDRESS	CITY/TOWN	STATE	COUNTY	Probate Number
Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor/Administrator Social Security or FEI No.	
Executor/Administrator:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

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PO BOX 637
CONCORD NH 03302-0637

Amount of Payment

\$